

**GOVERNMENT OF TELANGANA  
ABSTRACT**

The Telangana Goods and Services Tax Act, 2017(Act. No.23 of 2017) – Exemption of all tax payers from payment of Tax on advances received in case of supply of goods – Notification - Orders - Issued.

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**Revenue (CT-II) Department**

**G.O.Ms.No. 16**

**Dated: 16-01-2018.**

**Read:-**

From the Commissioner of State Tax, Telangana, Hyderabad, Lr No. CST's Ref No. A(1)/159/2017, Dated:22.12.2017.

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**ORDER:-**

The following Notification will be published an Extra-ordinary issue of Telangana Gazette dated:16.01.2018.

**NOTIFICATION**

In exercise of the powers conferred by section 148 of the Telangana Goods and Services Tax Act, 2017 (Act No 23 of 2017) (hereafter in this notification referred to as the said Act) and in supercession of notification No. 40/2017- State Tax, issued in G.O.Ms No. 286, Revenue (CT-II) Department, dated 18-12-2017, except as respects things done or omitted to be done before such supercession, the State Government, on the recommendations of the Council, hereby notifies the registered person who did not opt for the composition levy under section 10 of the said Act as the class of persons who shall pay the state tax on the outward supply of goods at the time of supply as specified in clause (a) of sub-section (2) of section 12 of the said Act including in the situations attracting the provisions of Section 14 of the said Act, and shall accordingly furnish the details and returns as mentioned in Chapter IX of the said Act and the rules made thereunder and the period prescribed for the payment of tax by such class of registered persons shall be such as specified in the said Act.

**(BY ORDER AND IN THE NAME OF THE GOVERNOR OF TELANGANA)**

**SOMESH KUMAR  
PRINCIPAL SECRETARY TO GOVERNMENT**

To:

The Commissioner of Printing, Stationery and Stores Purchase,  
(Publication Wing) Telangana State, Hyderabad, for publication of the Notification  
(He is requested to supply (30) copies of the notification to this Department and  
(150) copies to Commissioner of Commercial Taxes, Telangana State, Hyderabad).

The Commissioner of Commercial Taxes Dept., Telangana State, Hyderabad.

The General Administration (Vigilance & Enforcement) Dept., Telangana  
State, B.R.K.R. Bhavan, Hyderabad.

The Secretary, VAT Appellate Tribunal, Nampally, Hyderabad.

The Director General, General Administration (Vigilance & Enforcement)  
Dept., Telangana State, B.R.K.R.Buildings, Hyderabad.

**Copy to:**

The Accountant General, O/o. the Accountant General,  
Telangana State, Hyd.

The Law (A) Department, Telangana State, Hyderabad.

The P.S. to the Principal Secretary to Hon'ble CM, Govt., of TS., Hyderabad.

The P.S. to Principal Secretary to Government (CT & Ex), Revenue Department  
SF/SC's.

**// FORWARDED :: BY ORDER //**

**SECTION OFFICER**